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EDITORIAL OPINIONS OF THE LEADING JOURNALS UPON CURRENT TOPICS—CONTINUED EVERY DAY FOR THE EVENING TELEGRAPH.

General Grant and the Commissioner of Internal Revenue.

From the N. Y. Times. General Grant is reported as saying to Mr. DeLoach that if he could judiciously do so he would gladly give him a place in his Cabinet, but the position of Commissioner of Internal Revenue he regarded as among the most important offices in his gift—fully equal to a Cabinet position.

If General Grant be correctly reported, it is manifest that he fully understands the great importance of this office to his administration. His conversation, together with the fact that the announcement of this appointment preceded that of the Secretary of the Treasury, must have been determined on without consultation with the person who is to fill that office, shows that under the next administration the Commissioner, although nominally a subordinate of the Treasury Department, is, in fact, to be the responsible head of the Revenue Bureau. This is as it should be. Mr. Rollins was never more liable to be overruled by the Secretary, and not infrequently by a mere clerk in the Secretary's office. We believe it is true that, although Mr. Rollins has held the office for nearly four years, no assessor or collector was ever appointed on his recommendation, while for the last two years the Secretary has hardly gone through the form of consulting him upon the minor appointments of the department. Such a course is destructive of all discipline and of all efficiency. No subordinate cared for by the Commissioner, and they obeyed his directions just as if they obeyed his pleasure. All understood that to quarrel with him was to gain the active support of the President. The Commissioner found himself at the head of a bureau the subordinates of which he could neither appoint nor remove, and whose official action even he was unable to direct.

Mr. Rollins' administration has not been a success, but no one can truly affirm that he is responsible for the failure. Opposed as he has been almost from the start by the President, with the whole force of the administration, and particularly its chief, which certainly has constituted its most active if not its most numerous class of adherents, arrayed against him, success was never possible. A man with a different temperament from that of Mr. Rollins might have attempted more, but his failure would have been equally certain and perhaps even more disastrous. Dissension and weakness at Washington have been the bane of the revenue service and the primary cause of its complete demoralization.

But under the incoming administration all this will be changed. General Grant understands, as only a military man could understand, the moral power of discipline. He knows that to use his commissioner must be respected, and to be respected he must be the actual head of his department. He must have power—sole and absolute power and control over his own subordinates. The President-elect will never hold the head of a department responsible for the conduct of subordinates he did not appoint, and whose removal from office he is powerless to effect. We expect, therefore, that entire control of the revenue service will be accorded to the Commissioner, and for that branch of the Treasury Department he will be held responsible.

Thus administered, the office of Commissioner of Internal Revenue is one of the most important offices within the gift of the President-elect, not surpassed in consequence by any in the Government. In giving the Revenue Bureau a responsible head, General Grant will have taken the first step requisite to a successful enforcement of the Revenue law; but even with a united Executive Government at Washington, success will not be attained without an effort. He who supposes that all wisdom is to be expiring with the present administration, and that no bad men are to seek and obtain office under the next, but little knowledge of the widespread demoralization which exists when it is only a question of cheating the Government. Many bad men will obtain office. Many who enter office with entirely honest purposes will be corrupted afterwards, for human nature will not change with the change of administration, and the temptation to cheat will be as great as ever.

But before a Commissioner can suppress fraud he must be able to establish the fact of its existence. Specific allegations of fraud must be supported by specific proof. How is the Commissioner in Washington to obtain the knowledge, first, that fraud exists, and second, the proof by which its existence may be established? This at best is extremely difficult for him to do, and under the present law we deem it well nigh impossible. Of course the matter would be greatly simplified if the local officers would do their duty. But the greater proportion of the local officers in the great centers of revenue collection will not do their duty. These never have and never will; and under the present law it is not within the power of the Commissioner to compel them to do it. The difficulty is for the Commissioner to know what particular officer is violating his duty. Take the case of a distillery in New York, that accounts regularly for 85 per cent. of its assessed capacity. Now how is the Commissioner to know whether the distiller actually produces 85 or 125 per cent. of the estimated capacity of his distillery? Under the present law it is all in the hands of the local officers, and they are a close corporation. The law proceeds upon the theory that the mere declaration that the local officer is to be held to a strict responsibility for the frauds committed in his district is sufficient to secure his vigilance and fidelity, and leaves the Commissioner no means, but the impossible one of personal supervision, of tracing the vague and shapeless charge of fraud to the particular district where it has been committed.

Local officers should undoubtedly be held responsible for frauds in their respective districts, but human nature will have to undergo a radical change before men are found willing to convict themselves, either of collusion or of incompetency, when the existence of corruption in their own districts so long as the law affords them the means of getting and covering up matters that should be subjected to the widest and most searching investigation.

Hence it is a mere mockery to talk of holding them responsible without giving to the Commissioner power, through a numerous and trusted staff acting directly under his orders, and in conjunction with the Supervisors, of ascertaining whether the law is enforced, and if not, of fixing the responsibility for the failure upon the proper officer. As the law now stands, the Commissioner has no means of ascertaining whether the law is enforced in any particular district other than those that are open to every citizen. We have no doubt Commissioner DeLoach will very soon discover this defect in the present law and ask for its amendment.

Another and more serious difficulty which

the Commissioner will encounter in his efforts at reform, arises from the fact that the officers upon whom he must rely for the punishment of fraud do not belong to his department, and are not under his control. Nothing can be done in the way of enforcing the law except with the aid and cooperation of this District Attorney. The department must rely upon the courts for the enforcement of the law, and the faithful collection of the revenues will depend more upon half-dozen appointments to be made by the Attorney-General than upon any other dozen appointments to be made in the revenue service proper.

With the right men for District Attorneys in New York, Brooklyn, Philadelphia, Cincinnati, Chicago, St. Louis, and New Orleans, the revenue laws can be enforced, and the taxes on whisky and tobacco collected. With a majority of these places filled with corrupt or inefficient men, success will be greatly impeded, if not entirely defeated. Knowing the conscientious efforts that the President-elect has made to inform himself thoroughly upon the workings of the revenue service, we are sure that he will at once recognize—if he has not already done so—the vital necessity of so filling all the offices that have any direct bearing on the collection of the internal taxes as to secure a harmonious co-operation of the various officers of the Government, in the interests of energy, honesty, and the conviction and punishment of the wretches who have for years robbed the country under every pretext that a crafty and criminal imagination could invent.

The New Administration and the Freedmen.

From the N. Y. Nation. It is natural enough that those who have been laboring during the last four years to secure the deliverance of the freedmen from all legal disabilities resulting from their color or previous condition should form in their own minds, and should communicate to the minds of others, an exaggerated notion of the immediate value of what they have been seeking to accomplish. When the Reconstruction acts were under debate, it was the custom of Messrs. Stevens, Boutwell, and others to treat as sacred not simply their great object, but also the particular means they fixed on for its accomplishment; that is, they put a person who was opposed to the elevation of the negro altogether in the same category with the person who was opposed to their mode of seeking his elevation. It was, therefore, with the greatest reluctance they allowed anybody to debate their various bills. Out of pure "conscience" they used occasionally to give their opponents five minutes, or fifteen minutes, or, though very rarely, an hour, in which to comment on their measures; but they always made the concession with the angry and contemptuous air of persons whose opinions it was folly and presumption for any of their fellow-creatures to try to change, and who were condemned by the silly usages of a corrupt age to listen to wicked men twaddling against the most valuable and effective reform human wit has ever devised. It was, of course, impossible to hope for efficient legislation from men in this state of mind. He is no statesman who does not want to hear his measure criticized by his opponents, because he is no statesman who is not more concerned with the question of making his measure work than with the question of getting it enacted; and there is no way in which the obstacles to its working can be got at so readily as by hearing what its enemies have to say against it. Let them be ever so factious, they are seldom so discreet as not to draw attention to its weak points, and betray the devices by which they hope to defeat its practical operation; but the working of the Reconstruction measures, provided they could get the House and Senate to give them three readings and a two-thirds majority to pass them over the President's veto, seemed to give their promoters no more trouble than if they had received them directly from the hands of the Almighty.

In this way of looking at them, too, they received, unhappily, plenty of support from a portion of the press. There was not one of their foolish predictions and wild threats and expostulations which the New York Tribune did not hail as pure wisdom. The immediate "regeneration" of the South under the operation of the Reconstruction acts was talked of as if it were an accomplished fact. Anybody who was not convinced by Thaddeus Stevens' reasoning, and was not warmed by Mr. Boutwell's rhetoric, was set down as a man in sympathy with Copperheads and eaten up with "the sin of caste." It was, in short, impossible that legislation undertaken in such a spirit should be wisely executed, however sound its fundamental principles might be, and impossible, too, that utterly unreasoned and extravagant expectations should not be formed by the public with regard to its probable results. Of course these expectations have been moderated under the stern teaching of events. The Tribune and Independent do not venture now to sing a double-headed psalm over the "regeneration" of another State every time the news comes that a new constitution abolishing discriminations based on color has been adopted by a "State lately in rebellion." After all that has happened in Georgia, Louisiana, Alabama, Mississippi, and Virginia, people are less hopeful and credulous. They see that the regeneration of States as well as of men comes slowly, and that it is only in poetry that "old forms of vice and crime" can be rung out, like the dying year, by a peal of bells; and that, no matter how noble the theories you may have got hold of, their application to the practical regulation of human conduct is one of the most intricate and difficult problems to which the human mind can address itself. Nothing is easier than to clothe them in bills and resolutions; nothing harder than to make whole communities really respect and obey them in their daily transactions.

What made it all the more desirable that great care and deliberation should be exercised in the framing of the Reconstruction measures was that any mistakes made in the way were sure to be irreparable. It was useless to hope for the long continuance of the South, whether black or white, which carried the elections of 1866. It was useless to hope or believe that the extreme radical men would retain the hold on public confidence which the war had given them. Nobody needed to be a prophet, or even a very close observer of revolutions or of human nature, to foresee that when quiet times came they would lose their influence, and that those who came after them would hardly be disposed to supplement or amend their work, and that if the Reconstruction acts did not work well, there would be the end of them. It would be useless to go over this ground now to recall the failures or shortcomings of men who at least meant to do well—and who, if they did not accomplish all they sought, undoubtedly accomplished a great deal—if it were not more than ever necessary to remind the public that the failure of the Reconstruction policy to do all that was predicted for it by no means releases either its opponents or its supporters from their responsibility to the South. The Government owed the negroes all the legal protection it could give them. It owed them perfect equality before the law; it owed them the same means of calling officials to account and of protecting themselves against class

legislation which other men and other classes enjoyed; and these things it has given, and they can, in our opinion, never be taken away. Of this great glory the Reconstruction policy can never be deprived. But there is an extent disposition in every direction now to let the Reconstruction alone; to let the acts and the constitutional amendment—which we trust before long will be adopted—work as well as they can, or, in other words, to leave the negro free to work as best they can the legal machinery provided for their use. One sees this tendency in the increasing composure of the public mind upon questions such as the finance and municipal and administrative reform, which only affect the freedmen as they affect all other members of the community. It was worthy of remark that, although nobody doubts Grant's determination to enforce order whenever the law permits him to interfere for its enforcement, he made no mention of reconstruction, or of his special plea, "main question," in his reply to the deputation which informed him of his election. He enumerated the leading objects of his administration, but they were all questions of revenue and of financial administration. He is going to try to have the Government economically and efficiently served and the public obligations honorably met; but he is not going to assist any man or body of men in taking care of themselves. In other words, he is going to leaving everybody to work out his own salvation under the protection of the Constitution and the laws. Even Wendell Phillips admits at last that he looks for nothing more than the ratification of the fifteen-th constitutional amendment, and declares that with this he will be content. So that the negro must clearly make up his mind to share the common lot and submit to the common discipline. There is no doubt that for a time he will be dealt with unfeelingly. As we pointed out last week, the amendment, under all the circumstances, prevent him from being frequently wronged and oppressed, because there is no political machinery to protect ignorance and inexperience completely against skill, vigor, and unscrupulousness, and the Southern whites can boast the possession of all three.

But it has now to be borne in mind that there is nobody so much interested in the success of all the reforms now under discussion as the negro. Anybody who has entertained extravagant expectations as to the results of the Reconstruction acts or of the constitutional amendment, and is now suffering from disappointment, has the consolation of knowing that there is no class of the community which will derive so much benefit from a reform in the civil service, from an improved system of taxation, from the more honest and faithful collection of the revenue, from improvements in the administration of justice, from the purification of the ballot-box, and from economy in all branches of the Government, as the weakest and most despised class, whatever that may be. It is not the rich or the dextrous or shrewd who are most interested in good government. These generally manage to take care of themselves under any government, or even under no government at all. The people who go to the wall when legislators are ignorant and reckless, judges unlearned and corrupt, and tax-gatherers thievish and lazy, are the very poor and very weak, no matter what may be their color, and the thorough remedies for the evils of poverty and weakness are found not in specifics but in general tonics. To make any part of the community permanently better in our day, you have to make it all better. To diminish the number of victims of oppression, you have to begin by diminishing the number of oppressors. In other words, you have to elevate the whole of society.

The devotion of the best portion of this community through a whole generation to the task of preventing the return of slavery, and then of destroying it, has permitted the growth of an enormous crop of abuses, which undoubtedly have weakened all the usual guarantees possessed by either poor blacks or poor whites for the enjoyment of their rights, so that the citizenship we now offer to the negro is undoubtedly worth considerably less than the citizenship we could have offered him twenty years ago. He is poor, and poor men count for less in politics than they did then, because the power of wealth, and especially of wealthy corporations, over legislation has enormously increased, and because the choice of officers for nearly every position in the Government has passed into fewer and less reputable hands; because the bar and judiciary have declined in learning and independence, and because the weight of taxation has increased without any increase of skill in the distribution of its burdens; because the number of officials has increased without any improvement in their organization or discipline; because crimes are increased, if not in number, at least in variety and ingenuity, without any increase in the certainty or efficiency of the machinery of punishment or repression.

We look now for the rapid and successful application of the reformatory energy of the country to the extirpation of these new abuses, and anybody whose history or sympathies render him more interested in the lot of the negroes than in that of any other class of poor men—and this many good and able men may confess of themselves—may feel assured that what he never has done for the reform of the civil service, for the independence and learning of the judicial bench, and for the bringing of lawless, ignorant, and corrupt politicians into disrepute, he does for the freedmen. The next best service he can render them is to assist in their education. To educate a black man is to make him literally, in spite of the unflattering state of things on the coast of Guinea, "an heir of all the ages," and to give him a weapon of offense and defense worth all the constitutional amendments ever passed. Men who know their rights have never yet been utterly confounded or brought to naught. No tyrants have ever yet long tyrannized over men who knew how to argue, and how to save money and wait, though many tyrants have tyrannized long in spite of statutes and constitutions.

Grant and Our Foreign Policy. From the N. Y. Herald. The war, the incapacity of the expiring administration, and the scandalous devotion of Congress to the petty interests of party have left to General Grant a legacy in our foreign policy which will require his early and serious attention. While our civil war was raging France solicited England and Spain to join her in recognizing the Confederate Government and aiding the Confederate cause. Louis Napoleon's object was to arrange a tripartite treaty for the control of the affairs and destiny of the United States, as had been done for intervention in Mexico. In fact, the Mexican policy of France was an integral part of the plan of procedure against this country. Spain was willing to go in if the powers of Western Europe agreed upon the policy, but England was afraid. She said that the job was too big a one to be attempted with any prospect of success. But France proceeded with the undertaking, bolstering up Maximilian in Mexico and the Latin race ideas all through Spanish America, and Spain loaned her feeble aid, through the Captain-General

of Cuba and the sly opening of the arsenals of Havana to the blockade-gamers during the war. We France we have already settled this matter. For the attempted coalition against us we drove the French out of Mexico and with them the Maximilian Government, which was probably as good, or perhaps, the best which Mexico has ever had. It was a part of the scheme against the United States, and this was its deadly sin. Louis Napoleon, finding there was no other corner left for him, drew the falsest Latin race idea, and all that, and like a gentleman placed himself in the position of ancient friendship. Our account with France on this score is settled, and we are ready for new and friendly business with her.

With England the case is different. We have a long account to settle with her. Unlike her neighbor, she has been putting off the evil day and pooh-poohing our claims, in the hope that we should get tired of asking for justice and forget our rights. Recently by a lavish course of wining and dining she got Dandy Johnson to sign a foolish treaty, mixing up all sorts of affairs with our wallo claims, which the Senate very wisely rejected at sight. This matter now calls for early attention on the part of General Grant. There is but one honorable and safe course for him to pursue. Let him order the Alabama claims to be made up without reference to any admissions matter, and send them to England by special courier to present, with a demand for immediate payment. No argument about the matter. If she declines to pay let the legation in London be closed, our Minister and commission come home, and, closing all diplomatic intercourse with her Minister here, wait the issue of events. Time will not roll on long before our opportunity will come.

With Spain there is the same account to settle. She was as hostile to us while we were in the street as our ally as was France and England, and did not do as much as they only because she had not the power. But what she did do was too much for a friend to do, and sufficient for an enemy to be called to account for. Full proofs of this exist in the State Department in the voluminous correspondence and complaints of Consul-General Shufeldt from Havana, and in the Navy Department in the reports of our naval commanders in the Gulf. This account must be made up. General Grant's next course to do this is to recognize the belligerent rights of the Cubans, now in open war with Spain, as promptly as did Spain recognize the belligerent rights of the Confederates on being asked to do so, and extend to them the same facilities for the purchase of arms as she did the Captain-General of Cuba to the blockade-runners. As soon as the Cubans evince their ability to maintain their cause and establish a government de facto, let their independence be recognized, and their representatives admitted to the diplomatic honors of Washington. Should Spain make our action in this matter a casus belli, General Grant need only send Sherman and a few of his marching men, or Sheridan with his rough riders, to the Gm of the Antilles, and take full guarantee for its good behavior towards us in the future. This legacy in our foreign policy is left to General Grant, and the whole country will be best satisfied to have it disposed of in the manner we have here suggested.

"Reconstruction." From the N. Y. World. "The Tribune, the other day, in its Washington correspondence, announces as a fixed fact that the Clerk will not call the names of the Representatives from the States of Georgia and Louisiana on the assembling of the next Congress. That this purpose has been entertained, so far as Georgia is concerned, and that the object to be effected is the retention of a full two-thirds majority in the new Congress, are matters which do not admit of a doubt. The intention to which we refer was not confined to the Tribune's columns; and its publication was evidently intended to pave the way for a compromise resolution of the Reconstruction Committee in favor of the expulsion of the present Georgia members. The pretext for that proceeding, as far as we are concerned, is the fact that the names from the roll of the new Congress, was of course the alleged violation by the local Legislature of the conditions of restoration '—N. Y. Times.

This paragraph is noteworthy in itself, but more noteworthy for what it suggests. In itself it furnishes a new proof of the distrust and hostility with which General Grant is regarded by the radicals. They mean to make his veto of as little account as President Johnson's, and by the same method, namely, the exclusion of a sufficient number of Representatives to leave them a full two-thirds majority for every bill which they wish to pass. Managed, like President Johnson, with the Tenure-of-office act, and shorn, like him, of the veto power, President Grant will figure as a captive chief in the triumphal procession of the radicals. What boots it that he can write a message saying that he dislikes a bill, when his veto can result in nothing but the mere formality of a new vote? The two pillars of the President's authority are the veto power and the power of removal from office; the one giving him a check upon the passage of bad laws, the other enabling him to execute good ones. The Executive, instead of being the coequal and independent department of the government which the Constitution makes it, with power of self-protection against legislative encroachment, is merely the ministerial vassal of Congress.

The proposed exclusion of Georgia and Louisiana from the organization of a new House has a satirical suggestiveness in connection with the vaunted success of "reconstruction." It is now going on a year since the Chicago Convention put in the forefront of its platform a congratulatory boast that the great edifice of reconstruction was complete. Its candidate is about to enter upon his Presidency with five of the ten States unrepresented. Those five chaotic States contain two-thirds of three-fourths of the population and wealth of the South. Reconstruction is an edifice in ruins, or rather it is a heap of rubbish which was never built up into shape. If the most vaporing and gasconading stump-orator in the Republican party had been elected President, instead of General Grant, he would probably shrink from the ridicule of repeating in his inaugural the bragging congratulations of the Chicago platform over the triumphant and completed achievement of reconstruction.

The dream of the Chicago platform is something like that of the famous dream of King Nebuchadnezzar, which he got in the morning, and then went about to cut all the soothsayers in pieces because they could not interpret it. The magnificent image in that dream was dashed to pieces and scattered like chaff, because the feet on which it stood were made of crumbling iron and clay, and crumbled as soon as they were struck. Negro suffrage is the clay in the great radical image, and even in those States where the image seems to stand, the first collision will shatter it. That it can never be self-sustaining is confessed by Congress in passing the new constitutional amendment intended to put it under the protection of the Federal Government and uphold it by the whole force of the national authority. They have violated one of their chief declarations at Chicago as a means of propping up the tottering edifice of negro reconstruction, for whose perfection

they challenged the admiration of the country in the same platform. In five of the ten States it is more ruins or rubbish; and the same cause which make it a failure in these will be in full activity in the other and less important five, in the first general elections that take place after the withdrawal of that great radical electioneering agency, the Freedmen's Bureau.

Even if the new amendment should be ratified (which we do not believe it will be), negro reconstruction will be none the less a failure, but a failure masquerading in a different dress. The abuses which will exist in the new State governments will soon create a new necessity for enlarging Federal control over State affairs, and universal suffrage will be the same empty mockery that it is in France under Louis Napoleon. The new reconstruction debases suffrage to the very lowest point, and if the ratification of the new amendment should fix it at that debased level, the only remaining remedy against corruption and abuse will consist in retrenching and curtailing, more and more, the local authority in the misgoverned States and absorbing their powers into the central government. Universal negro suffrage, riveted upon the country beyond recall, would be the most gigantic stride that could be taken for transforming our republican government into a consolidated despotism. There would then remain no other means of protection against the anarchy and abuses that would flow from authority in the hands of a brutal negro rabble. If the new amendment fails, the reconstructed governments will crumble to pieces of themselves from the same causes that have made the attempt abortive in the five most important States. But if the amendment be ratified, a state of things will follow within five years from which a strong military despotism, with General Grant at its head, would be considered as a lesser evil.

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